

ESSEN

March 27, 1996

Ms. Karen Marryshow
Media Analyst
Philip Morris U.S.A.
120 Park Avenue
New York, NY 10017-5592

Dear Karen:

Here is a summary of the rates we discussed for the July and August Benson & Hedges Club Nights insertions. The rate for the July copysplit insertion is as follows:

\$ 31,100.72	- PG 4CB Gross W/Corporate Discount
+ 4,000.00	- Copy Split Charge (Non-Commissionable)
\$ 35,100.72	Gross

The rate for the August regional insertion we discussed is:

\$ 22,891.00 - PG 4CB Gross

The circulation by city is as follows:

Los Angeles - 50,612	Chicago - 51,029
New Orleans - 10,917	Houston - 19,474
Dallas/Ft. Worth - 13,536	Atlanta - 36,614

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